Assessment Year 1990-91

IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL

I.T.A. No. 321 of 2001
(Old No. 114 of 1999)

The Commissioner of Income Tax,
Meerut & another ..... Appellants

Versus

O.N.G.C., Dehradun
As agent of Mr. Moudjiri Sosso .....Respondent

Hon. P.C. Verma, A.C.J.
Hon. Rajesh Tandon, J.

Mr. S.K. Posti, learned counsel for the Tax Deptt.
Mr. J.P. Joshi, learned counsel for the respondent.

The matter is squarely covered by our decision dated 30th September, 2003 in Income Tax Appeal No. 470 of 2001; The Commissioner of Income Tax, Meerut & another Vs O.N.G.C., Dehradun.

The question raised before us is as follows:-

"Whether in the facts and circumstances of the case the learned Income Tax Appellate Tribunal was legally correct in directing to apply single stage grossing up of the Tax perquisites paid by ONGC on behalf of the assessee instead of multi stage grossing up, applied by the Assessing Officer under section 195-A of the Income Tax Act, 1961?"

For the reasons recorded in the above judgment in Income Tax Appeal No. 470 of 2001 dated 30th September, 2003, we answer this question in the affirmative i.e. in favour of the assessee and against the Department.

Appeal is disposed of accordingly. No order as to costs.

(Rajesh Tandon, J.) **(P.C. Verma, A.C.J.)**

Dt. 21.05.2004
G